Zenith India Lawyers
D-49, Sushant Lok III, Sector-57,
Gurugram, Haryana -122003

Date: September 25, 2026

To,
The Board of Directors,
Abacus Lifestyle Brands Limited
House No. B-102, Vibhuti Khand,
Gomti Nagar, Lucknow,
Uttar Pradesh-226010

Dear Sir / Madam,

Re: Proposed SME Initial Public Offer (IPO) of Abacus Lifestyle Brands Limited (the "Company")
Sub: Consent Letter

We, **Zenith India Lawyers**, the undersigned, do hereby certify that the information given below is correct and give our consent to our being included as "**Legal Advisor to the Issue**" and act as an "**Expert**" as defined under Section 2(38) of the Companies Act, 2013, read with Section 26(5) of the Companies Act, 2013, in respect of such opinion, report, certificate, Legal Due Diligence Report or other document and to the extent of our professional expertise. of the Company to the Proposed Public Issue of "**Abacus Lifestyle Brands Limited**" on the Emerge Platform of National Stock Exchange of India Limited, Securities and Exchange Board of India ("SEBI") and other regulatory authorities as may be required for Chapter pertaining to "Government and Other Approvals, Key Regulations & Policies and Outstanding Litigation & Material Developments" pursuant to the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018 as amended and other applicable laws, as amended from time to time.

We authorize "**Abacus Lifestyle Brands Limited**" to deliver a copy of this consent letter to SEBI / Stock Exchanges / Registrar and any other regulatory authorities, pursuant to the provisions of Section 26 and 32 and/or any other provisions of the Companies Act, 2013 and SEBI (ICDR) Regulations 2018, as amended.

The following details with respect to us may be disclosed:

Name	:	Zenith India Lawyers
Address	:	D-49, Sushant Lok III, Sector-57, Gurugram, Haryana - 122003
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Email ID	:	raj@zilawyers.com
Contact Person	:	Raj Rani Bhalla
Designation	:	Managing Partner

Thanking You,

Yours faithfully

For Zenith India Lawyers,

ZENITH INDIA LAWYERS GURGAON

Authorised Signatory